

**FIRE PROTECTION DISTRICT NO. 5  
OF CATAHOULA PARISH**

**Financial Statements**

**December 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/6/10

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**JOHN R. VERCHER PC**  
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Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana

We have compiled the accompanying financial statements for the Fire Protection District No. 5 of Catahoula Parish, as of and for the year ended December 31, 2009, which collectively comprise the District's basic financial statements, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*John R. Vercher PC*

Jena, Louisiana  
September 27, 2010

**Basic Financial Statements**

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Statement of Net Assets  
December 31, 2009**

**ASSETS**

**Current Assets**

Cash	\$ 26,802
Ad Valorem Tax Receivable	32,153
Restricted Cash	<u>22,001</u>
<b>Total Current Assets</b>	<u>80,956</u>

**Non-Current Assets**

Property, Plant, & Equipment	<u>376,910</u>
<b>Total Non-Current Assets</b>	<u>376,910</u>

<b>TOTAL ASSETS</b>	<u>457,866</u>
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**LIABILITIES**

**Current Liabilities**

Notes Payable	<u>11,000</u>
<b>Total Current Liabilities</b>	<u>11,000</u>

**Non-Current Liabilities**

Notes Payable	<u>52,000</u>
<b>Total Non-Current Liabilities</b>	<u>52,000</u>

<b>TOTAL LIABILITIES</b>	<u>63,000</u>
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**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	313,910
Restricted	11,001
Unrestricted	<u>69,955</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 394,866</u>

See accountant's report.

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>CHARGES FOR SERVICES</u>	<u>CAPITAL GRANTS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Governmental Activities				
General Government	\$ <u>(54,815)</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>(54,815)</u>
		<b>GENERAL REVENUES</b>		
		Ad Valorem Taxes		32,153
		Manifest Water		5,557
		Miscellaneous		<u>5,000</u>
		<b>TOTAL GENERAL REVENUES</b>		<u>42,710</u>
		<b>CHANGE IN NET ASSETS</b>		(12,105)
		<b>NET ASSETS - BEGINNING</b>		<u>406,971</u>
		<b>NET ASSETS - ENDING</b>	\$	<u>394,866</u>

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**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Balance Sheet  
December 31, 2009**

<b>ASSETS</b>	
Cash	\$ 48,803
Taxes Receivable	<u>32,153</u>
<b>TOTAL ASSETS</b>	<u><b>80,956</b></u>
 <b>LIABILITIES &amp; FUND BALANCE</b>	
Fund Balance	<u>80,956</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u><b>\$ 80,956</b></u>

See accountant's report.

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Reconciliation of the Balance Sheet – Governmental Funds  
to the Statement of Net Assets  
Year Ended December 31, 2009**

Total fund balance – governmental funds	\$ 80,956
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.	376,910
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	<u>(63,000)</u>
Total net assets of governmental activities	\$ <u>394,866</u>

See accountant's report.

**Fire Protection District No. 5 of Catahoula Parish  
Jonesville, Louisiana  
Statement of Revenues, Expenditures, & Changes in Fund Balance  
For the Year Ended December 31, 2009**

<b>REVENUES</b>	
Ad Valorem Tax	\$ 32,153
Manifest Water/Fish Fry	5,557
Miscellaneous	5,000
<b>TOTAL REVENUES</b>	<u>42,710</u>
 <b>EXPENDITURES</b>	
Capital Purchases	22,832
Repair & Maintenance	1,274
Insurance	7,591
Utilities	3,774
Debt Service	14,642
Miscellaneous	3,615
<b>TOTAL EXPENDITURES</b>	<u>53,728</u>
 <b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	 <u>(11,018)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	 <u>-0-</u>
 <b>NET CHANGE IN FUND BALANCE</b>	 (11,018)
 <b>FUND BALANCE - BEGINNING</b>	 <u>91,974</u>
<b>FUND BALANCE - ENDING</b>	<b>\$ <u>80,956</u></b>

See accountant's report.



**See accountant's report.**

**Affidavit & Revenue Certification**

**FIRE PROTECTION DISTRICT NO. 5 OF CATAHOULA PARISH  
JONESVILLE, LOUISIANA**

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS**

**As Of And For The Year Ended December 31, 2009**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

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**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Ronald C. Renfrow, Chairman, Fire Protection District No. 5 of Catahoula Parish, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Fire Protection District No. 5 of Catahoula Parish as of December 31, 2009, and the results of operations for the year then ended, in accordance with basis of accounting described within the accompanying financial statements.

In addition, Ronald C. Renfrow, Chairman, Fire Protection District No. 5 of Catahoula Parish, who, duly sworn, deposes and says that Fire Protection District No. 5 of Catahoula Parish received \$50,000 or less in revenues and other sources for the year ended December 31, 2009, and accordingly, is not required to have an audit for the previously mentioned year.

Ronald C. Renfrow  
Signature

Sworn to and subscribed before me, this 27<sup>th</sup> day of September, 2010.

John R. Vercher  
NOTARY PUBLIC



JOHN R. VERCHER  
NOTARY PUBLIC # 53384  
STATE OF LOUISIANA  
My Commission Expires with Life.

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Ronald C. Renfrow  
11425 Hwy 8  
Jonesville, LA 71343